UTAH FIDUCIARY INCOME
MeF DEVELOPER'S HANDBOOK
Tax Year 2014

1. General Information

This guide is intended to help you develop software to file Utah Fiduciary Income Returns with the MeF system. If you have additional questions about the schemas or other Utah filing requirements, please contact us directly at mef@utah.gov

2. Supported Forms

For Tax Year 2014, the following forms are supported:

- TC-41 – Utah Fiduciary Income Tax return
- TC-548 – Fiduciary Income Tax Prepayment Coupon

3. Including Federal Data

Utah accepts both linked and state-only returns via MeF. In either case, a copy of the federal return must be included in the submission. The only exceptions to this rule are:

- If you don't have an XML version of the federal return that can be attached
- If you are filing the TC-41 with a form the IRS does not accept electronically as XML.

4. Populating MeF Data Elements

When filing returns via MeF you are required to fill out several fields where the source of those fields is not readily apparent. This section should aid you in populating these fields. Generally, the optional elements in the schemas are defined, but some required elements are explained as well, if the USTC expects certain values in these elements.

Most of this information is contained in the Business Rules document, but in an effort to save you time and effort, the elements that have been the most confusing in past years have been explained here in greater detail.

4.1 Submission Manifest

Here are the values we require in the manifest.xml file included with a submission.

Element XPATH	What goes in the element
/StateSubmissionManifest/GovernmentCode	Fixed value "UTST"; dictated by the IRS
/StateSubmissionManifest/SubmissionCategory	Fixed value "ESTRST"; dictated by IRS

/StateSubmissionManifest/SubmissionType	Denotes which Return Type is being sent If SubmissionCategory = IND use • "TC41" or "1041" • "TC548"

4.2 ReturnHeaderState

The ReturnHeaderState schema is defined by TIGERS, so we don't have full control over the elements defined there.

Element xpath (starting from ReturnHeaderState)	**When required and What goes in the element**
TaxPeriodBeginDate	Required to be the 1st day of the month when the tax period begins
TaxPeriodEndDate	Required to be the last day of the tax period, always the last day of the month when the tax period ends.
DisasterReliefTxt	If the USTC authorizes a delayed filing for taxpayers subject to a disaster, put the disaster here. For paper returns, this is hand written on the top of the form.
PaidPreparerInformationGrp	Required if a paid preparer is used to file the return. *If the Paid Preparer section is not filled out, it is assumed that the Fiduciary is the preparer.*
PaidPreparerInformationGrp/SignatureDt	Required with the preparer information
PaidPreparerInformationGrp/SSN PaidPreparerInformationGrp/PTIN	One of these is required with preparer information
PaidPreparerInformationGrp/PreparerFirmEIN PaidPreparerInformationGrp/MissingEINReasonCd	One of these is required with preparer information
PaidPreparerInformationGrp/PreparerUSAddress PaidPreparerInformationGrp/PreparerForeignAddress	One of these is required with preparer information
PaidPreparerInformationGrp/PhoneNum PaidPreparerInformationGrp/ForeignPhoneNum PaidPreparerInformationGrp/EmailAddressTxt	Please populate these fields to aid us in solving issues if the return is filed improperly
AmendedReturnIndicator	Required if this is an amended return
OriginalSubmissionId	Required if this is a resubmission. Must contain the original timely submission id, if you want to take advantage of the 20 day perfection period
OriginalSubmissionDate	Required if this is a resubmission. Must contain the original timely submission date, if you want to take advantage of the 20 day perfection period

SpecialProgram	Not used by Utah

4.3 ReturnDataState

Element xpath	When required and What goes in the element
//ReturnState/ReturnDataState/FormTC40/IndReturnHeader/AmendedReturn/TaxYearofNOL	Required to be December 31st of the Tax Year of the Net Operating Loss

The FinancialTransaction schema is defined by TIGERS, so we don't have full control over the elements defined there. Here is how the schema should be used.

4.4 Financial Transaction

Payments are not allowed on the TC-41 Return Type. It has a restricted version of the Financial Transaction schema that does not contain any elements. If payment is included with these return types, a schema validation error will result.

To make a payment, please send in a submission with a TC-548 Return Type. The TC-548 uses a restricted Financial Transaction schema that allows a single StatePayment within the Financial Transaction.

Element xpath	When required and What goes in the element
FinancialTransaction	Required for all TC-548 returns
FinancialTransaction/StatePayment/AccountHolderName	Required to be the name of the account holder
FinancialTransaction/StatePayment/RequestedPaymentDate	If not provided, the Payment Date will default to the received date of the submission. If provided, it cannot be before the submission date or more than 130 days in the future
FinancialTransaction/StatePayment/AddendaRecord	Not allowed. If you need to direct your payment to multiple accounts or period, submit multiple TC-548 submissions.
FinancialTransaction/StatePayment/NotIATTransaction	This is a required checkbox that ensures the transaction is not an International ACH Transaction.